

EXHIBIT

3

Part 2

SBG (USA), INC.

52-1840905

| FORM 1120 | TAXES AND LICENSES | STATEMENT 1 |
|-----------|--------------------|-------------|
|-----------|--------------------|-------------|

| DESCRIPTION | AMOUNT |
|-----------------------------|--------|
| PAYROLL TAXES | 6,969. |
| TOTAL TO FORM 1120, LINE 17 | 6,969. |

| CURRENT YEAR CONTRIBUTIONS | STATEMENT 2 |
|----------------------------|-------------|
|----------------------------|-------------|

| DESCRIPTION | AMOUNT |
|----------------------------------|--------|
| MISCELLANEOUS ORGANIZATION | 237. |
| TOTAL CURRENT YEAR CONTRIBUTIONS | 237. |

STATEMENT(S) 1, 2

SBG0000023

SBG (USA), INC.

52-1840905

CONTRIBUTIONS

STATEMENT 3

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 1994

FOR TAX YEAR 1995

FOR TAX YEAR 1996

FOR TAX YEAR 1997

FOR TAX YEAR 1998

TOTAL CARRYOVER

TOTAL CURRENT YEAR CONTRIBUTIONS

237

TOTAL CONTRIBUTIONS

237

10% OF TAXABLE INCOME AS ADJUSTED

0

EXCESS CONTRIBUTIONS

237

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

STATEMENT(S) 3

SBG0000024

SBG (USA), INC.

52-1840905

| | | |
|-----------|------------------|-------------|
| FORM 1120 | OTHER DEDUCTIONS | STATEMENT 4 |
|-----------|------------------|-------------|

| DESCRIPTION | AMOUNT |
|---------------------------------|-------------|
| OFFICE EXPENSES | 4,741. |
| TELEPHONE AND FACSIMILE | 2,635. |
| DUES AND SUBSCRIPTIONS | 420. |
| INSURANCE | 3,239. |
| TRAVEL AND PROMOTION | 4,860. |
| PROFESSIONAL FEES | 7,965. |
| MISCELLANEOUS | 168. |
| TOTAL TO FORM 1120, LINE 26 | 24,028. |

| | |
|------------------------------|-------------|
| NET OPERATING LOSS DEDUCTION | STATEMENT 5 |
|------------------------------|-------------|

| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING |
|---------------------------------------|----------------|-------------------------|----------------|
| 12/31/94 | 12,631. | 12,631. | 0. |
| 12/31/95 | 14,852. | 3,298. | 11,554. |
| 12/31/97 | 2,297. | | 2,297. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 13,851. |

STATEMENT(S) 4, 5

SBG0000025

SBG (USA), INC.

52-1840905

| | | | |
|-------------------|---------------------------------------|-----------|---|
| OTHER INFORMATION | 50% OR MORE OF VOTING STOCKS OWNED BY | STATEMENT | 6 |
|-------------------|---------------------------------------|-----------|---|

| | |
|----------------------|----------------------|
| (A) NAME | SAUDI BINLADIN GROUP |
| ADDRESS | SAUDI ARABIA |
| IDENTIFYING NUMBER | N/A |
| (B) PERCENT OF STOCK | 100.00% |

| | | | |
|------------|----------------------|-----------|---|
| SCHEDULE L | OTHER CURRENT ASSETS | STATEMENT | 7 |
|------------|----------------------|-----------|---|

| DESCRIPTION | BEGINNING OF TAX YEAR | END OF TAX YEAR |
|-----------------------------|--------------------------|--------------------|
| PREPAID EXPENSES | 1,980. | |
| OTHER RECEIVABLE | | 590. |
| TOTAL TO SCHEDULE L, LINE 6 | 1,980. | 590. |

| | | | |
|------------|--------------|-----------|---|
| SCHEDULE L | OTHER ASSETS | STATEMENT | 8 |
|------------|--------------|-----------|---|

| DESCRIPTION | BEGINNING OF TAX YEAR | END OF TAX YEAR |
|------------------------------|--------------------------|--------------------|
| SECURITY DEPOSITS | 1,360. | |
| TOTAL TO SCHEDULE L, LINE 14 | 1,360. | |

| | | | |
|------------|---------------------------|-----------|---|
| SCHEDULE L | OTHER CURRENT LIABILITIES | STATEMENT | 9 |
|------------|---------------------------|-----------|---|

| DESCRIPTION | BEGINNING OF TAX YEAR | END OF TAX YEAR |
|------------------------------|--------------------------|--------------------|
| PAYROLL TAXES WITHHELD | 2,570. | |
| TOTAL TO SCHEDULE L, LINE 18 | 2,570. | |

STATEMENT(S) 6, 7, 8, 9

SBG0000026

SBG (USA), INC.52-1840905

| | | | |
|--------|----------------------------------|-----------|---|
| MD 500 | TAXES DEDUCTED ON FEDERAL RETURN | STATEMENT | 1 |
|--------|----------------------------------|-----------|---|

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|---------------|
| PAYROLL TAXES | 6969. |
| TOTAL TAXES DEDUCTED ON FEDERAL RETURN | 6969. |

STATEMENT(S) 1

SBG0000027

| | | |
|---|---|--|
| Form 5472 (Rev. June 1997) | Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code) For tax year of the reporting corporation beginning <u>JAN 1, 1999</u> and ending <u>DEC 31, 1999</u> Note: Enter all information in English and money items in U.S. dollars. | OMB No. 1545-0805 |
| Part I Reporting Corporation (See instructions.) All reporting corporations must complete Part I. | | |
| 1a Name of reporting corporation SBG (USA), INC. | | 1b Employer identification number 52-1840905 |
| 1c Number, street, and room or suite no. (If a P.O. box, see instructions) 1700 ROCKVILLE PIKE SUITE 400 | | 1c Total assets \$ 22,239. |
| 1d City, state or province, ZIP or postal code, and country ROCKVILLE MD 20852 U.S.A. | | 1d Principal business activity CONSULTING |
| 1e Total value of gross payments made or received \$ 156,965. | | 1f Total number of Forms 5472 filed for the tax year 1 |
| 1h Country of incorporation USA | 1i Country(ies) under whose laws the reporting corporation files an income tax return as a resident USA | 1j Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/> 1j Principal country(ies) where business is conducted USA |
| Part II 25% Foreign Shareholder (See instructions.) | | |
| 1a Name and address of direct 25% foreign shareholder SAUDI BINLADIN GROUP SAUDI ARABIA | | 1b U.S. identifying number, if any N/A |
| 1c Principal country(ies) where business is conducted SAUDI ARABIA | 1d Country of citizenship, organization, or incorporation SAUDI ARABIA | 1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident SAUDI ARABIA |
| 2a Name and address of direct 25% foreign shareholder | | 2b U.S. identifying number, if any |
| 2c Principal country(ies) where business is conducted | 2d Country of citizenship, organization, or incorporation | 2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident |
| 3a Name and address of ultimate indirect 25% foreign shareholder | | 3b U.S. identifying number, if any |
| 3c Principal country(ies) where business is conducted | 3d Country of citizenship, organization, or incorporation | 3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident |
| 4a Name and address of ultimate indirect 25% foreign shareholder | | 4b U.S. identifying number, if any |
| 4c Principal country(ies) where business is conducted | 4d Country of citizenship, organization, or incorporation | 4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident |
| Part III Related Party (See instructions.) Check applicable box: Is the related party a <input checked="" type="checkbox"/> foreign person or <input type="checkbox"/> U.S. person? All reporting corporations must complete this question and the rest of Part III. | | |
| 1a Name and address of related party SAUDI BINLADIN GROUP SAUDI ARABIA | | 1b U.S. identifying number, if any N/A |
| | | 1c Principal business activity CONSTRUCTION |
| 1d Relationship-Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder | | |
| 1e Principal country(ies) where business is conducted SAUDI ARABIA | 1f Country(ies) under whose laws the related party files an income tax return as a resident SAUDI ARABIA | |

912581
12-07-99

JWA For Paperwork Reduction Act Notice, see page 2.

Form 5472 (Rev. 6-97)

SBG0000028

SBG (USA), INC.

52-1840905

Form 5472 (Rev. 6-97)

Page 2

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related PartyIf reasonable estimates are used, check here ☒ (See instructions.)

| | | | |
|----|---|-----|----------|
| 1 | Sales of stock in trade (inventory) | 1 | |
| 2 | Sales of tangible property other than stock in trade | 2 | |
| 3 | Rents and royalties received (for other than intangible property rights) | 3 | |
| 4 | Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) | 4 | |
| 5 | Consideration received for technical, managerial, engineering, construction, scientific, or like services | 5 | 156,965. |
| 6 | Commissions received | 6 | |
| 7 | Amounts borrowed a Beginning balance b Ending balance or monthly average | 7b | |
| 8 | Interest received | 8 | |
| 9 | Premiums received for insurance or reinsurance | 9 | |
| 10 | Other amounts received | 10 | |
| 11 | Total. Combine amounts on lines 1 through 10 | 11 | 156,965. |
| 12 | Purchases of stock in trade (inventory) | 12 | |
| 13 | Purchases of tangible property other than stock in trade | 13 | |
| 14 | Rents and royalties paid (for other than intangible property rights) | 14 | |
| 15 | Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas) | 15 | |
| 16 | Consideration paid for technical, managerial, engineering, construction, scientific, or like services | 16 | |
| 17 | Commissions paid | 17 | |
| 18 | Amounts loaned a Beginning balance b Ending balance or monthly average | 18b | |
| 19 | Interest paid | 19 | |
| 20 | Premiums paid for insurance or reinsurance | 20 | |
| 21 | Other amounts paid | 21 | |
| 22 | Total. Combine amounts on lines 12 through 21 | 22 | |

Part V Describe All Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party(Attach separate sheet and check here. ☐ (See instructions.)**Part VI Additional Information**

All reporting corporations must complete Part VI.

| | | | |
|----|--|------------------------------|--|
| 1 | Does the reporting corporation import goods from a foreign related party? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 2a | If "Yes," is the basis or inventory costs of the goods valued at greater than the customs value of the imported goods? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | If "No," do not complete the rest of Part VI. | | |
| b | If "Yes," attach a statement explaining the reason or reasons for such difference. | | |
| c | If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? | | |
| | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |

912582
12-07-99

SBG0000029

| Form 966 (Rev. August 1998) Department of the Treasury Internal Revenue Service | | Corporate Dissolution or Liquidation (Required under section 6043(a) of the Internal Revenue Code) | | OMB No. 1545-0041 | |
|---|--|---|--|--|--|
| Please type or print | Name of corporation SBG (USA), INC. | | | Employer identification number 52-1840905 | |
| | Number, street, and room or suite no. (If a P.O. box number, see instructions below.) 1700 ROCKVILLE PIKE, SUITE 400 | | | Check type of return <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120-L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other | |
| | City or town, state, and ZIP code ROCKVILLE, MD 20852 | | | | |
| 1 | Date incorporated 6/17/1993 | 2 | Place incorporated MARYLAND | 3 | Type of liquidation <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Partial |
| 5 | Service Center where corporation filed its immediately preceding tax return PHILADELPHIA, PA | 6 | Last month, day, and year of immediately preceding tax year 12/31/98 | 7a | Last month, day, and year of final tax year 12/31/99 |
| 7c | Name of common parent | | | 7d | Employer identification number of common parent |
| | | | | 7e | Service Center where consolidated return was filed |
| | | | | Common | Preferred |
| 8 | | | | 1000 | |
| 9 | | | | | |
| 10 | | | | 331 | |
| 11 | | | | | |
| Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed. | | | | | |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. | | | | | |
| Signature of officer <i>Philip J. Suffer</i> | | Title <i>Vice President</i> | | Date <i>2/28/2000</i> | |

Instructions

Who must file. A corporation must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations are not required to file Form 966. These organizations should see the Instructions for Form 990 or 990-PF.

When and where to file. File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

Distribution of property. A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to liquidation of a subsidiary and to a distribution that is made pursuant to a plan of reorganization.

Address. Include the suite, room, or other unit number after the street address. If mail is not delivered to the street address and the corporation has a P.O. box, enter the box number instead of the street address.

Signature. The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested by a form or its instructions that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their content may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hr., 1 min.
Learning about the law or the form 6 min.
Preparing and sending the form to the IRS 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the tax form to this office. Instead, see When and where to file on this page.

Cat. No. 17053B

Form 966 (Rev. 8-98)

9/28/98

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